Allowable Operating Costs in Summer Feeding Service Program

Cost of food used to include:
- Cost of Processing
- Delivery Cost
- Cost of Storage
- Handling of donated items
- Cost of USDA Commodities

Labor Cost to include:
- Prepare
- Serve
- Supervise children during meals
- Clean-up
- Wages
- Salaries
- Employee benefits
- Sponsors portion of taxes
- Cost of non-food supplies

Rental Costs for:
- Buildings
- Food service equipment
- Vehicles

Utility Costs

Mileage to deliver meals

Allowable Administrative Costs

Labor for Administrative Activities
> * Does not have to be identified separately from operating labor

Rental Costs of:
- Office Space
- Office Equipment
- Vehicles used by Admin. personnel

Parking and Mileage for Admin. Work

Staff Travel Expenses

Office supplies

Insurance & indemnification

Audits

Communications

Advertising